

# SUPPLEMENTAL MOTOR CARRIER TAX REPORT

Issued under P.A. 119 of 1980, as amended. Filing is mandatory if tax is due.

Please carefully read the instructions on the back before completing this form.

## THIS FORM CAN ONLY BE USED BY IFTA LICENSEES WHO HAVE PURCHASED DIESEL FUEL IN MICHIGAN

If the net amount is a tax due, this report is due by the last day of the month after the end of the calendar quarter.

► 1. Name, DBA, Address (City, State, ZIP)

► 2. Report for calendar quarter

► 3. IFTA No. (Must include 2 letter jurisdiction designation)

► 4. Do you have bulk storage? ☐ YES ☐ NO

A copy of the Diesel Fuel Usage Schedule from your IFTA Tax Report must be attached.

### Credits for Sales Tax and Diesel Fuel Tax -

5. Sales Tax Credit: Tax paid gallons reported  
in the Michigan column of your IFTA diesel  
fuel usage schedule..... ► \_\_\_\_\_ gallons x .06 = 5. \$ \_\_\_\_\_
6. Purchases where the full 15 cent diesel fuel tax rate was paid for fuel to  
operate decaled diesel powered highway vehicles..... ► \_\_\_\_\_ gallons x .06 = 6. \$ \_\_\_\_\_
- Attach copies of invoices dated during the calendar quarter.

### Credits for Fuel Consumed in Non-Highway Equipment -

(Michigan retail station purchases and Michigan fuel storage withdrawals into non-highway equipment during calendar quarter.)

7. Diesel fuel consumed in non-highway equipment where the full  
15 cent diesel fuel tax rate was paid..... ► \_\_\_\_\_ gallons x .15 = 7. \$ \_\_\_\_\_
- Attach copies of invoices dated during calendar quarter.
8. Diesel fuel consumed in non-highway equipment where the 9 cent  
diesel fuel tax rate was paid..... ► \_\_\_\_\_ gallons x .09 = 8. \$ \_\_\_\_\_
9. TOTAL CREDITS - Add lines 5 through 8..... 9. \$ \_\_\_\_\_

### Additional Diesel Tax Due on Non-Decaled Vehicles -

(Michigan retail station purchases and Michigan fuel storage withdrawals into non-decaled highway vehicles during calendar quarter.)

10. Diesel fuel for operating non-decaled highway vehicles where the  
discounted 9 cents per gallon fuel tax rate was paid..... ► \_\_\_\_\_ gallons x .06 = 10. \$ \_\_\_\_\_
11. If line 10 is less than line 9 subtract line 10 from line 9 and enter here.  
This is your refund ..... REFUND ► 11. \$ \_\_\_\_\_
12. If line 10 is more than line 9 subtract line 9 from line 10 and pay this amount  
with this tax report..... TAX DUE ► 12. \$ \_\_\_\_\_

If this report is late and you owe tax, call the number below for help figuring penalty and interest charges.

### CERTIFICATION

I certify, under penalty of perjury, that I have examined this report and attachments and that it is true and complete to the best of my knowledge.

☐ I authorize Treasury to discuss my report and attachments with my preparer. ☐ Do not discuss my report with my preparer

Taxpayer's Signature	Date	Preparer's Signature, Address, Telephone Number
Title		Preparer's Federal ID or Social Security Number

Make check payable to 'State of Michigan-MC.' Write your account number on your check. Mail this report and your payment to:

Michigan Motor Carrier Tax, Michigan Department of Treasury, P.O. Box 30678, Lansing, MI, 48909-8178.

If you have any questions call the Motor Fuel Tax Division at (517) 373-3183. Deaf, hearing or speech impaired persons call (517) 373-9419 (TTY).

# Instructions for Michigan Supplemental Motor Carrier Tax Return (Form 3240)

## General Information

**This form can only be filed by IFTA licensees (based in any jurisdiction) who have purchased diesel fuel in Michigan during the calendar quarter.** If you only operate in Michigan, you must file a *Motor Carrier Diesel Fuel Tax Report* (form 3161).

Transactions that cannot be reported on your IFTA 100 or IFTA 101 fuel tax reports must be reported on the *Supplemental Motor Carrier Tax Report* (form 3240). For example:

- Consumption of Michigan tax-paid diesel fuel in non-highway equipment.
- Consumption of diesel fuel purchased in Michigan at the full tax rate by decaled highway vehicles.
- Consumption of diesel fuel purchased in Michigan and placed into decaled highway vehicles. These vehicles are allowed a credit of 6 cents per gallon for sales tax for all gallons purchased in Michigan.
- Consumption of discounted diesel motor fuel in non-decaled highway vehicles. This is diesel motor fuel purchased in Michigan at the 9 cents per gallon road tax rate.

**Due Date.** If you owe any additional tax, form 3240 and your payment are due at the same time as your quarterly IFTA fuel tax reports (April 30, July 31, October 31 and January 31).

NOTE: Do not mail this report with your IFTA report. Instead, mail it to the address on the front of this form.

## Questions

If you have questions or need assistance, call (517) 373-3183 or write to:

Motor Fuel Tax Division  
Michigan Department of Treasury  
Lansing, Michigan 48922

Internet address: [www.treas.state.mi.us](http://www.treas.state.mi.us)

## Line-by-Line Instructions

*Lines not listed are explained on the form.*

**Lines 1 - 4:** Enter the same information here as reported on your IFTA 100 and IFTA 101.

**Line 5:** This line is for the new sales tax credit which became available on **April 1, 1997**. Enter the number of gallons purchased in Michigan where the sales tax was paid and the gallons were consumed in decaled vehicles. **Fuel consumed in non-highway equipment and non-decaled vehicles does not qualify for the sales tax credit.** You must attach a copy of your IFTA Diesel Fuel Usage Schedule to receive the credit.

**Line 6:** Michigan has two tax rates for diesel motor fuel purchased from a supply source: one is the full tax rate which applies to non-decaled vehicles, and the other is the discounted rate which applies to fuel consumed in decaled vehicles. If you purchased fuel at the full 15 cent per gallon rate and it was placed into decaled vehicles, record the gallons here. **You must provide copies of your invoices when you claim a credit on this line. Your invoice must show the fuel tax rate you paid when purchasing diesel fuel in this state.**

**Line 7 - 8:** If you consumed tax-paid diesel fuel in non-highway equipment you can get a refund of the tax by recording the gallons consumed on either line 7 or 8. Note, these lines have different tax rates so record the gallons purchased on the line with the appropriate tax rate you paid at the time of purchase. **You must provide copies of your invoices when you claim a credit on line 7. Your invoices must show the fuel tax rate you paid when purchasing diesel fuel in this state.**

**Line 10:** You will owe additional Michigan fuel tax if you have acquired diesel fuel from your fuel supply source at the discounted rate (9 cents per gallon) and consumed it in non-qualified (non-decaled) highway vehicles. These vehicles are subject to the fuel tax rate of 15 cents per gallon.

**Remember to attach a copy of the Diesel Fuel Usage Scedule from your IFTA Tax Report**